

EXHIBIT A

From: Elsie Louie
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Date: 7/31/07 5:38PM
Subject: RLI Insurance Co v. IRS, et al., USDC, Dist of DE, Civil Action #1:05-cv-00858-JJF
(729.004)

Dear Counsel:

I have been instructed by Mr. Blackburn to forward the attached copy of the Report of Damian Cassin (PCM) which is being submitted on behalf of RLI. Please be advised that Mr. Baldassarre's report will be forwarded to you later today. Thank you.

Very truly yours,
Elsie Louie
Harry R. Blackburn & Associates
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CC: Harry Blackburn; John Shields